

NC066 Karoo Hoogland - Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

Annexure "C" Unaudited

Description	2013/14					2012/13					Restated Audited Outcome	
	Original Budget	Budget Adjustments (i.e. MFMA 628)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA		Balance to be recovered
R thousand	1	2	3	4	5	6	7	8	9	10	11	12
Revenue By Source												
Property rates	5 400		5 400	4 459		(900)	83.3%	83.3%				
Property rates - penalties & collection charges	275		275	262		(13)	95.3%	95.3%				
Service charges - electricity revenue	8 887		8 887	7 000		(1 887)	78.8%	78.8%				
Service charges - water revenue	2 565		2 565	2 022		(543)	78.8%	78.8%				
Service charges - sanitation revenue	3 759		3 759	3 089		(670)	82.2%	82.2%				
Service charges - refuse revenue			-			-	-	-				
Service charges - other			-			-	-	-				
Rental of facilities and equipment	692		692	695		4	100.5%	100.5%				
Interest earned - external investments	35		35	146		111	417.6%	417.6%				
Interest earned - outstanding debtors	400		400	526		126	131.4%	131.4%				
Dividends received			-			-	-	-				
Fines	5		5	6		1	122.6%	122.6%				
Licenses and permits	1		1	79		78	14325.7%	14325.7%				
Agency services	243		243	221		(22)	90.9%	90.9%				
Transfers recognised - operational	17 339		17 339	29 931		12 592	172.6%	172.6%				
Other revenue	80		80	277		197	345.3%	345.3%				
Gains on disposal of PPE			-			-	-	-				
Total Revenue (excluding capital transfers and contributions)	39 680	-	39 680	48 754		9 073	122.9%	122.9%				
Expenditure By Type												
Employee related costs	20 717		20 717	17 202	(3 515)	(3 515)	83.0%	83.0%				
Remuneration of councillors	1 724		1 724	1 691	(33)	(33)	98.1%	98.1%				
Debt impairment	2 095		2 095	1 328	(768)	(768)	63.4%	63.4%				
Depreciation & asset impairment	-		-	15 464	15 464	15 464	#DIV/0!	#DIV/0!				
Finance charges	432		432	507	75	75	117.4%	117.4%				
Bulk purchases	5 534		5 534	6 542	1 008	1 008	118.2%	118.2%				
Other materials	1 536		1 536	956	(580)	(580)	62.2%	62.2%				
Contracted services			-			-	-	-				
Transfers and grants	2 541		2 541	6 224	3 683	3 683	244.9%	244.9%				
Other expenditure	4 303		4 303	3 503	(799)	(799)	81.4%	81.4%				
Loss on disposal of PPE			-			-	-	-				
Total Expenditure	38 882	-	38 882	53 416	14 534	14 534	137.4%	137.4%	-	-	-	-
Surplus/(Deficit)	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%	-	-	-	-
Transfers recognised - capital			-			-	-	-				
Contributions recognised - capital			-			-	-	-				
Contributed assets			-			-	-	-				
Surplus/(Deficit) after capital transfers & contributions	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Taxation			-			-	-	-				
Surplus/(Deficit) after taxation	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Attributable to minorities			-			-	-	-				
Surplus/(Deficit) attributable to municipality	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				
Share of surplus/ (deficit) of associate			-			-	-	-				
Surplus/(Deficit) for the year	798	-	798	(4 662)		(5 461)	-584.1%	-584.1%				

Annexure "C" Unaudited												
NC556 Karoo Hoofland - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding												
2013/14												
Vote Description												
2012/13												
R thousand	Original Budget	Total Budget Adjustments (i.e. MFMA 23)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Revised Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Capital expenditure - Vote Multi-year expenditure												
Example 1 - Vote1												
Example 2 - Vote2												
Example 3 - Vote3												
Example 4 - Vote4												
Example 5 - Vote5												
Example 6 - Vote6												
Example 7 - Vote7												
Example 8 - Vote8												
Example 9 - Vote9												
Example 10 - Vote10												
Example 11 - Vote11												
Example 12 - Vote12												
Example 13 - Vote13												
Example 14 - Vote14												
Example 15 - Vote15												
Capital multi-year expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure												
Electricity	3 328		3 328	3 328			100%	100%				
Road Transport	-		-	-			-	-				
Sanitation	1 961		1 961	1 961			100%	100%				
Water Supply	4 978		4 978	4 978			100%	100%				
Solid Waste Disposal	-		-	-			-	-				
Stormwater	-		-	-			-	-				
Capital single-year expenditure	10 267	-	10 267	10 267	-	-	100%	100%	-	-	-	-
Total Capital Expenditure - Vote	10 267	-	10 267	10 267	-	-	100%	100%	-	-	-	-
Capital Expenditure - Standard												
Governance and administration												
Executive and council												
Budget and treasury office												
Corporate services												
Community and public safety												
Community and social services												
Sport and recreation												
Public safety												
Housing												
Health												
Economic and environmental services												
Planning and development												
Road transport												
Environmental protection												
Trading services	10 267	-	10 267	10 267			100%	100%				
Electricity	3 328		3 328	3 328			100%	100%				
Water	4 978		4 978	4 978			100%	100%				
Waste water management	1 961		1 961	1 961			100%	100%				
Waste management	-		-	-			-	-				
Other												
Total Capital Expenditure - Standard	10 267	-	10 267	10 267	-	-	100%	100%	-	-	-	-
Funded by:												
National Government	10 267		10 267			(10 267)	-	-				
Provincial Government							-	-				
District Municipality							-	-				
Other transfers and grants							-	-				
Transfers recognised - capital	10 267	-	10 267	-		(10 267)	-	-				
Public contributions & donations							-	-				
Borrowing							-	-				
Internally generated funds							-	-				
Total Capital Funding	10 267	-	10 267	-		(10 267)	-	-				

NC066 Karoo Hoogland - Reconciliation of Table A7 Budgeted Cash Flows

Annexure "C" Unaudited

Description	2013/14						2012/13	
	Original Budget	Budget Adjustments (i.t.o. s28)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	22 949		22 949	18 455	(4 493)	80.4%	80.4%	14 931
Government - operating	16 423		16 423	29 931	13 508	182.3%	182.3%	31 671
Government - capital	15 381		15 381		(15 381)	-	-	
Interest	604		604	146	(458)	24.2%	24.2%	37
Dividends			-		-	-	-	
Payments								
Suppliers and employees	(39 905)		(39 905)	(36 118)	3 787	90.5%	90.5%	(33 479)
Finance charges			-	(507)	(507)	#DIV/0!	#DIV/0!	(207)
Transfers and Grants			-		-	-	-	
NET CASH FROM/(USED) OPERATING ACTIVITIES	15 452	-	15 452	11 908	(3 544)	77.1%	77.1%	12 953
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE			-	941	941	#DIV/0!	#DIV/0!	
Decrease (increase) in non-current debtors			-		-	-	-	
Decrease (increase) other non-current receivables			-		-	-	-	
Decrease (increase) in non-current investments			-		-	-	-	
Payments								
Capital assets	(15 381)		(15 381)	(10 279)	5 102	66.8%	66.8%	(14 310)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(15 381)	-	(15 381)	(9 337)	6 044	60.7%	60.7%	(14 310)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans			-		-	-	-	
Borrowing long term/refinancing			-		-	-	-	
Increase (decrease) in consumer deposits			-	(14)	(14)	#DIV/0!	#DIV/0!	(130)
Payments								
Repayment of borrowing	(2 961)		(2 961)	(83)	2 878	2.8%	2.8%	(144)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 961)	-	(2 961)	(98)	2 863	3.3%	3.3%	(274)
NET INCREASE/ (DECREASE) IN CASH HELD	(2 890)	-	(2 890)	2 473				(1 631)
Cash/cash equivalents at the year begin:	658		658	658				2 290
Cash/cash equivalents at the year end:	(2 232)		(2 232)	3 131	5 363	-140.3%	-140.3%	658